



DeKalb County Finance Department

Internal Audit & Licensing

330 West Ponce de Leon Ave.

Decatur, GA 30031

(404) 371-2461 or (404) 371-9274

Fax: (404) 371-2946

March 15, 2011

MASSAGE THERAPISTS RENEWAL REQUEST FORM – 2011

Massage therapists have the option of paying a professional tax of \$400 or an occupational tax based on estimated gross receipts and number of employees. The occupational tax consist of four parts: (1) a base administrative fee of \$75.00, (2) a minimum gross receipts tax of \$50.00 (3) a business tax on gross receipts over \$20,000 and (4) an employee fee per worker (minimum of one, including the owner/operator and anyone else working in the business).

All massage therapists must attach a health certificate to their 2011 renewal return or payment. Enclosed is a new certificate form to be completed by a physician licensed to practice in the State of Georgia. The health certificate must be dated no more than thirty days (30) prior to the renewal date of your 2011 massage license.

Massage therapists are not required to live in DeKalb County. Therapists who live outside of the County are required to have and continuously maintain a registered agent who lives in DeKalb County. Our office will provide the agent form to be completed and signed by the agent and therapist. Massage therapists licensed with our office in 2010 are authorized to renew their license for 2011 without providing evidence that they have passed the National Certification Board of Therapeutic Massage and Body Works (NCBTMB) examination. Massage therapists licensed with our office prior to 2001 are not grand fathered and must provide proof of passing the NCBTMB examination.

The bottom portion of this form should be completed for 2010 and 2011 and returned to our office. To assist you in making your selection, your 2011 tax rate will be 0.00130 times the gross receipts and the employee fee is \$14.00 per person, which includes the owner/operator. Payment of 2011 renewal fee or tax is due April 15, 2011.

If you have any questions, please call Elijah Watkins at (404) 371-2948.

Please complete and return the bottom portion of this form to us by April 15, 2011

Account Number: _____

Therapist Name: _____

	2010 Actual	2011 Estimates
1 Georgia Gross Receipts, Including DeKalb County	_____	_____
2 Number of employees (at least one, including owner/operator)	_____	_____
3 _____ I elect to pay the per professional practitioner fee	_____ \$400	_____ \$400

I certify all information on this return is true and correct. The 2010 actual figures can be used as 2011's estimate or you can use a good faith estimate. Do not report gross receipts if elect to pay \$400/ therapist.

Signature

Business telephone number

Date